

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA**

JINKS, DANIEL & CROW, P.C.,

Plaintiff,

v.

**COMMUNITY BANK AND TRUST OF
SOUTHEAST ALABAMA, UNITED
STATES DEPARTMENT OF
TREASURY, INTERNAL REVENUE
SERVICE,**

**CIVIL ACTION NO.
2:05cv940-T**

Defendants.

**ANSWER OF DEFENDANT
COMMUNITY BANK AND TRUST OF SOUTHEAST ALABAMA**

Community Bank and Trust of Southeast Alabama (“CB&T”), a defendant in the above-styled action, for its answer to the Complaint for Interpleader and Declaratory Judgment (the “Complaint”) filed by Jinks, Daniel & Crow, P.C. (the “Law Firm”), says as follows:

Jurisdiction

1 - 5. Admitted.

Facts

6. Admitted.

7. Denied. The referenced lawsuit (the “Lawsuit”) was resolved by a final judgment following a bench trial and subsequent appeal.

8. CB&T admits that, after the payment of fees and expenses to the referenced Law Firm, the sum of \$56,438.97 is the balance of the judgment in favor of Mr. Ben T. Adams (“Adams”) in the Lawsuit.

9. Denied. By letter dated March 10, 2004, CB&T notified the Law Firm of CB&T's security interest in Adams' claims in the Lawsuit, and the proceeds thereof, to secure Adams' debt to CB&T in an amount in excess of \$270,000.

10. Denied. CB&T claims it is entitled to the net proceeds of the Lawsuit as a result of CB&T's prior, perfected security interest in Adams' Accounts, General Intangibles, Payment Intangibles, Contract Claims, and Commercial Tort Claims.

11. Denied. The IRS claims that AA Adams Construction Co., a partnership (the "Partnership"), not Adams, owes it federal taxes; the IRS issued and filed notices of federal tax liens against the Partnership, not Adams; and the IRS claims a lien against assets owned by the Partnership, not Adams.

12. Admitted.

WHEREFORE, premises considered, CB&T prays that this Court will enter an order in favor of CB&T in and to the funds deposited with the Registrar of the Court in this interpleader action, less the reasonable and necessary fees and expenses of the Law firm. CB&T prays for such other and further relief that this Court deems appropriate.

/s/ Anne Stone Sumblin
Anne Stone Sumblin (98-8358)
Attorney for CB&T

OF COUNSEL:

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CERTIFICATE OF SERVICE

I hereby certify that on October 20, 2005, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to the following:

Janie S. Gilliland
Post Office Box 241345
Montgomery, AL 36124-1345

and I hereby certify that I have mailed by United States Postal Service the document to the following non-CM/ECF participants:

The Attorney General
U. S. Department of Justice
950 Pennsylvania Avenue, NW, Room B-103
Washington, DC 20530

The United States of America
The United States Attorney
Post Office Box 197
Montgomery, AL 36106-0197

Internal Revenue Service
District Director, IRS
801 Tom Martin Drive, Suite 126
Birmingham, AL 35211

/s/ Anne Stone Sumblin
Of Counsel